

HOUSE BILL 3397
By McMillan

AN ACT to amend Tennessee Code Annotated, Title 67,
Chapter 5, relative to eligibility for exemption of
land from property taxes.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF TENNESSEE:

SECTION 1. Tennessee Code Annotated, Section 67-5-212, is amended by deleting subsection (o) in its entirety.

SECTION 2. This act shall take effect upon becoming a law, the public welfare requiring it, and in addition to prospective applications shall apply to applications pending before or under appeal to the state board of equalization, applications for which the executive secretary or state board designee has made a determination but the period in which to appeal under § 67-5-1501(c) has not run, or applications for which an appeal has been filed in court.